

## HOW TO USE THIS DOCUMENT

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The Village has tried to develop a budget document that is easy for everyone to use but also detailed enough to provide an experienced reader with all the information necessary to enlighten them about the Village's operations in 2003 and 2004.

The Table of Contents lists every subject covered in this document and its page number. In addition, the index at the back of the document provides page numbers for alphabetically arranged subjects. The budget is a financial plan relating proposed Village services for 2003 and 2004 with the estimated means of financing them. It is prepared on a basis sufficient to accommodate accounting, legal, and management requirements. Following is brief description of each major section as well as the contents of that section.

***Community and Demographic Summary*** – The Community and Demographic Summary provides a brief overview and description of Barrington and its residents and also includes a description of changes in the Barrington community and residents over time.

***The Budget Process, Public Involvement, Basis of Budgeting*** – Provides descriptions of the budget process, how the public is involved in that process, and the basis upon which the budget is formulated and how that may differ from the financial reporting requirements set forth in the Village's Comprehensive Annual Financial Report (CAFR).

***Financial and Budgeting Policies*** – This section includes the financial and budgeting policies that guide the development of the budget and provide the framework for the internal financial controls that maintain the integrity of the Village's finances.

***Revenue and Expenditure Trends*** – This section includes descriptions and graphs of trends in the Village's revenues and expenditures.

***Budgets by Fund*** – This section provides an overview of the Village's budget by Accounting Fund. It includes a description of any changes that have been made in the Fund and an analysis of Total Available Funds, Revenues, Expenditures, and Fund Balances for each Accounting Fund.

***Budgets by Department/Service Area*** - The 2003 – 2004 Biennial Budget is comprised of forty-two (42) budgetary units. A budgetary unit can be defined as either a Department, such as Public Works, or a Division of a Department, such as the Street Operations Division of Public Works. A Department, which is utilized as a management tool by the Village, can be part of one fund, such as the Fire Department which is part of the General Fund, or it can be part of several funds, such as Administrative Services which is part of the General Fund, the Water and Sewer Fund, the Recycling and Refuse Fund, the Parking Fund, and the Information Systems Fund. The Village's budget includes one format for the Departmental Summaries and one format for Divisional Summaries, these formats include:

**Department Summary** – The Department Summary includes:

- ***Mission and Strategic Objectives*** – Provides information about the long-term overall objective of the Department, why it was created and what it is trying to accomplish by providing services to residents.
- ***General Information and Services Provided*** – Provides a little background about the Department, discusses any major challenges facing the Department in the current budget program and gives a brief overview of the services provided by the Department to the community, as well as a brief description of the role of each Division in providing those services.

- *Significant Accomplishments in Previous Budget Years* – Provides a brief description of the accomplishments of the Department during the preceding budget program.
- *Departmental Objectives for Upcoming Budget Years* – Provides goals and objectives that the Department will attempt to accomplish in the upcoming budget years.
- *Departmental Staffing Analysis* – Provides a description and a chart of the number of staff in each Department, the change over time, and the number of staff assigned to each Division.
- *Budget Analysis* – Provides an overview of the expenditures and funding sources for each Department. The description should provide the reader with details about major changes in the budget of each Department as well as a description of the funding sources for the Department and the expenditures by Division.
- *Equipment Purchases* – Provides a brief description of the equipment the Department will be purchasing in the budget program.

Division Summary – Each Division summary provides a brief overview of the Division, a summary of the major services provided by each Division, and a chart that details the expenditures and funding sources for the Division.

Capital Improvements – The capital improvements section provides an overview of each capital improvement service area (i.e. Street and Highway Improvements) as well as a description of the programmed projects for the budget, their associated expenditures and funding sources, and a brief description of the possible effect of the service area on the Village's operational budgets.

***Legal Budget Documents*** – This section includes the actual legal budget document that is submitted to Cook and Lake Counties, the Official Village Pay Plan for 2003 – 2004, a supporting schedule of expenditures for Property Tax Levies, and the ordinances adopting the document as the official Village budget.

***Appendix*** – The appendix includes other information that readers of this document may find useful, an example is the Glossary.

***Index*** – An index has been provided for quick location of a specific item such as population.

Additional information on the financial condition of the Village is available in the Comprehensive Annual Financial Report (CAFR) which can be found at Village Hall. In addition, Administrative Services staff is available to answer any questions residents may have regarding the Village's finances, contact:

Village of Barrington – Administrative Services  
200 South Hough Street  
Barrington, Illinois 60010  
(847) 304-3400

Another source of information is the Village Web Site, this Budget Document can be found online on the Web Site, the address is:

[www.ci.barrington.il.us](http://www.ci.barrington.il.us)